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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	6044/18 FISC 52 ECOFIN 95 - COM(2018) 55 final
Subject:	Draft Council Implementing Decision authorising the Italian Republic to introduce a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax – Adoption

1. On 5 February 2018 the Commission transmitted to the Council a proposal for the abovementioned Council Implementing Decision. This proposal aims at allowing Italy to apply a mandatory electronic invoicing to all taxable persons established in the territory of Italy except taxable persons benefiting from the exemption for small enterprises and to channel the invoices through the system Sistema de interscambio (hereafter 'SdI') managed by the Italian Revenue Agency.
2. At its meeting on 13 February 2018 the Working Party on Tax Questions - Indirect taxation (VAT) agreed to the draft Implementing Decision as set out in doc. 6044/18.

3. The Permanent Representatives Committee is therefore invited to suggest that the Council:
- adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts in doc. 6266 /18 FISC 72 ECOFIN 127 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.
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